

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA, :
: *Plaintiff*, :
: v. : No 17-cv-5932
: :
FRANCESCO SORRENTINO and :
JILL MOIR-SORRENTINO, :
: *Defendants*. :
X

COMPLAINT

The United States of America, by undersigned counsel, pursuant to 26 U.S.C. § 7401, with the authorization of the Secretary of the Treasury and at the direction of the Attorney General of the United States, brings this action to reduce to judgment a federal income tax assessment against Francesco Sorrentino and Jill Moir-Sorrentino. In support thereof, the United States alleges as follows:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1331, 1340, and 1345, and 26 U.S.C. § 7402.
2. Francesco Sorrentino resides within the jurisdiction of this Court.
3. Jill Moir-Sorrentino resides within the jurisdiction of this Court.
4. As set forth in the table below, a delegate of the Secretary of the Treasury made an income tax assessment against Francesco Sorrentino and Jill Moir-Sorrentino, jointly and severally, which remains unpaid:

<i>Tax Period Ending</i>	<i>Assessment Date</i>	<i>Balance Due as of September 30, 2017</i>
December 31, 2005	11/20/2006	\$536,179.27

5. Notice of the liability listed in paragraph 4 and demand for its payment was properly made upon Francesco Sorrentino and Jill Moir-Sorrentino.

6. Despite notice of the assessment listed in paragraph 4 and demand for payment, defendants Francesco Sorrentino and Jill Moir-Sorrentino have failed, neglected, or refused to pay the liabilities in full and there remains due and owing \$536,179.27, plus statutory additions and interest from September 30, 2017.

7. Pursuant to 26 U.S.C. §§ 6331(i)(5), 6331(k)(1), 6331(k)(2), and 6503(a)(1), the running of the ten-year statutory period of limitations was suspended for the tax year December 31, 2005 during the pendency and following the rejection of two offers-in-compromise, as well as at least one installment agreement. After taking these extensions into consideration, the statutory period of limitations for tax year 2005 has been extended from November 20, 2016 to at least November 10, 2017. Accordingly, this action is timely commenced with respect to the tax assessment alleged herein.

WHEREFORE, the United States requests that this Court:

- (1) Enter judgment in favor of the United States and against Francesco Sorrentino and Jill Moir-Sorrentino, jointly and severally, with respect to their liability for income taxes for the tax year ending December 31, 2005, in the amount of \$536,179.27, plus statutory additions and interest from September 30, 2017; and
- (2) Award the United States its costs and such further relief as the Court deems just and proper.

Dated: October 10, 2017

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